L.N. 288 of 2004

IMPORT DUTIES ACT, 1989
(CAP 337)
DUTY ON DOCUMENTS AND TRANSFERS ACT, 1993
(CAP 364)
EXCISE DUTY ACT, 1995
(CAP 382)
VALUE ADDED TAX ACT, 1998
(CAP 406)

Fiscal Exemptions (Institutions of the European Communities) Regulations, 2004

IN virtue of the powers conferred by Articles 15 and 35 of the Import Duties Act, 1989 (Cap. 337); Articles 22 and 23 of the Duty on Documents and Transfers Act, 1993 (Cap. 364); Articles 13 and 14 of the Excise Duty Act, 1995 (Cap 382), and Articles 70 and 75 of the Value Added Tax Act, 1998 (Cap. 406); hereinafter referred to as "the Acts", the Prime Minister and Minister of Finance has made the following regulations:-

Citation and commencement.

1. (1) These regulations may be cited as the Fiscal Exemptions (Institutions of the European Communities) Regulations, 2004.

(2) These regulations will be in force as on 1st May, 2004.

Institutions of the European Communities to which these regulations shall apply.

2. The provisions of these regulations shall apply to the:

(a) European Parliament
(b) Council of the European Union
(c) European Commission
(d) European Court of Justice of the European Communities
(e) European Court of Auditors
(f) Other Bodies:

(i) European Central Bank
(ii) European Investment Bank
(iii) European Ombudsman

(iv) Any other body or organisation of the European Communities as may be approved by the Minister of Foreign Affairs and Investment Promotion in concurrence with the Minister of Finance from time to time.

Fiscal Exemptions.

3. The aforesaid Institutions of the European Communities shall be entitled to the exemptions from taxes and duties as specified herein:

(a) with reference to the Import Duties Act, in terms of Article 15 thereof;

(b) with reference to the Duty on Documents and Transfers Act, in terms of Article 23 thereof;

(c) with reference to the Excise Duty Act, in terms of Article 14(2) thereof, provided that the provisions of that article shall also apply to the officers and classes of officers of such Institutions;

(d) with reference to the Value Added Tax Act, in terms of article 70 thereof, provided that the provisions under Legal Notice 215 of 1999 [Value Added Tax (Refund of Value Added Tax in terms of Diplomatic and Consular Arrangements) Regulations] or such any other Legal Notice as may be substituted therefor, shall also apply to the officers and classes of officers of such Institutions, and provided further that relief from such duty shall:

(i) apply on a refund basis on the value of such goods or services that amounts to no less than two hundred and forty Euro (240 Euro), including tax, per invoice in the case of purchases made by such Institutions, and on the value as provided for under Legal Notice 215 of 1999 or such any other Legal Notice as may be substituted therefor, in the case of officers and classes of officers of such Institutions.

Provided that refund of VAT on local purchases made by such Institutions shall be made on the basis of listings of the invoices which qualify for refund and which shall be made by request at the end of a calendar year by the European Communities to the Ministry of Finance. Nothing, however, shall prevent the competent VAT authorities from viewing supporting fiscal documentation.

Provided further that for refund of VAT on purchases made by officers and classes of officers of such Institutions, a claim in terms of the provisions of these regulations shall be made to the Ministry of Foreign Affairs and Investment Promotion and shall not be valid unless it is accompanied by valid fiscal receipts which are required to be issued in terms of the other provisions of the said Act;

(ii) apply on a direct exemption basis on the value of such goods and services that amounts to no less than two hundred and forty Euro (240 Euro), including tax, per invoice in the case of intra-community purchases made by such Institutions.

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